

DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
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To: The Honorable Mike Gabbard, Chair;
The Honorable Clarence K. Nishihara, Vice Chair;
and Members of the Senate Committee on Agriculture and Environment

From: Isaac W. Choy, Director
Department of Taxation

Date: Monday, January 31, 2022
Time: 1:00 P.M.
Place: Via Video Conference, State Capitol

Re: S.B. 2509, Relating to the General Excise Tax

The Department of Taxation (Department) offers the following comments on S.B. 2509 for the committee's consideration.

S.B. 2509 amends section 209E-11, Hawaii Revised Statutes (HRS), by eliminating agricultural businesses engaged in the production of genetically-engineered agricultural products from the types of businesses that may be eligible for Enterprise Zone-related exemptions from the general excise tax. The measure is effective upon approval.

The Department respectfully requests that the effective date be amended to January 1, 2023, instead of upon approval. This will give the Department sufficient time to make the necessary administrative and computer changes.

Thank you for the opportunity to provide comments.



P.O. Box 253, Kunia, Hawai'i 96759
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JANUARY 31, 2022

HEARING BEFORE THE
SENATE COMMITTEE ON AGRICULTURE AND ENVIRONMENT

TESTIMONY ON SB 2509
RELATING TO GENERAL EXCISE TAX

Conference Room 224 & Videoconference
1:00 PM

Aloha Chair Gabbard, Vice-Chair Nishihara, and Members of the Committee:

I am Brian Miyamoto, Executive Director of the Hawaii Farm Bureau (HFB). Organized since 1948, the HFB is comprised of 1,800 farm family members statewide and serves as Hawaii's voice of agriculture to protect, advocate and advance the social, economic, and educational interests of our diverse agricultural community.

The Hawaii Farm Bureau opposes SB 2509, which repeals an exemption to the general excise tax for genetically engineered agricultural products.

The Enterprize Zone program (EZ program) is a joint state-county effort intended to stimulate, via tax and other incentives, certain types of business activity, job preservation, and job creation in areas where they are most appropriate or most needed. The EZ program is one of the few State programs which incentivizes economic development in the most rural and distressed communities where agriculture is often the main business activity. Many agricultural producers have utilized the program to expand their operations and it has proven to be one of the most successful programs reaching a wide array of producers of all sizes across the state. The majority of businesses enrolled in the EZ program are agriculture-related businesses.

This bill contains no preamble or justification for repealing the GET exemption. HFB believes it is unnecessary, and sends the wrong message about the use of genetic modification in agriculture, despite the determination by federal agencies that this technology is safe and beneficial.

This repeal could impact Hawaii's diverse agricultural sector by removing the EZ program benefits provided to our papaya farmers. Agricultural biotechnology saved the papaya industry from the papaya ringspot virus. Without it, Hawaii would have no papaya industry. Hawaii's own Rainbow Papaya has been growing in Hawaii for more than 2 decades.

Millions of pounds are exported and consumed around the world every year – a testament to the health and safety of the fruit.

In addition, this repeal could limit Hawaii's attempt to develop and grow feed for our livestock industry by removing an incentive provided by the EZ program.

The Hawaii Farm Bureau supports all forms of agriculture, whether organic, conventional, or biotech. We, therefore, urge the Committee to defer this bill

SB-2509

Submitted on: 1/29/2022 6:05:03 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
bruce corker	Testifying for Rancho Aloha	Support	No

Comments:

Dear Chair Gabbard and Members of the Committee:

I am a coffee and avocado farmer in Holualoa in the North Kona District of Hawaii County. I strongly support SB2509.

Farmers that are "engaged in the production of genetically engineered agricultural products" should not be receiving special exemptions and should be paying taxes at the same rates as all other farmers.

I had not been aware that producers of genetically engineered agricultural products had been given this special GET exemption, and I thank the introducers of SB2509 for addressing the issue in the bill.

Please pass SB2509.

Bruce Corker

Rancho Aloha

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, Repeal Exemption for Genetically Engineered Agriculture

BILL NUMBER: SB 2509

INTRODUCED BY: ACASIO, CHANG, GABBARD, Ihara, Moriwaki, Riviere, San Buenaventura

EXECUTIVE SUMMARY: Repeals an exemption to the general excise tax for genetically engineered agricultural products sold by businesses in an enterprise zone. This appears appropriate to carry on the limitation announced in section 1(4) of Act 174, SLH 2009.

SYNOPSIS: Amends section 209E-11, HRS, to remove the language “other than those engaged in the production of genetically engineered agricultural products” thus:

§209E-11 State general excise exemptions. The department shall certify annually to the department of taxation that any qualified business is exempt from the payment of general excise taxes on the gross proceeds from an eligible business activity as defined in this chapter; provided that agricultural businesses [~~other than those engaged in the production of genetically engineered agricultural products~~] shall not be exempt from the payment of general excise taxes on the gross proceeds of agricultural retail sales. The gross proceeds received by a contractor licensed under chapter 444 shall be exempt from the general excise tax for construction within an enterprise zone performed for a qualified business within an enterprise zone or a business that has been approved by the department to enroll into the enterprise zone program. The exemption shall extend for a period not to exceed seven years; provided that for qualified businesses engaged in the manufacturing of tangible personal property or the producing or processing of agricultural products, the exemption shall extend for a period not to exceed ten years; provided further that if a force majeure event occurs, then the period of time shall be tolled until the force majeure event ceases.

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: The section sought to be amended by this bill is not in the general excise tax law generally (it is in chapter 237, HRS), but is in a chapter relating to Enterprise Zones and administered by DBEDT.

The enterprise zone program was enacted as a cooperative program between the state and the counties to promote jobs in areas of high unemployment. Certain areas are designated as enterprise zones through joint action of the state and counties. In a zone, the state offers an income tax credit for the tax attributable to the eligible business conducted in the zone, which is normally applied on a sliding scale – 80% for the first year, 70% for the second, and so on until the credit is 20% for the seventh and last year in the program. It also offers an unemployment tax credit for the tax attributable to employees doing the eligible business in the zone, on the same

sliding scale. Finally, the state offers a general excise tax exemption for the eligible business attributed to the zone. The counties also offer incentives, which vary by county. In return, the business commits to either maintain or increase the number of employees in the zone doing the eligible activity, depending on whether it was already in the zone upon designation or moved to the zone.

In Act 174, SLH 2009, the legislature stated that it intended to limit the general excise tax exemption for qualified businesses engaged in the production of genetically-engineered agricultural products under section 209E-11, HRS, to a total of ten years. However, the act contained no mechanism to shut off the exemption after the ten years expired.

Given that Act 174 was enacted over ten years ago, it appears appropriate to limit the exemption in the manner proposed by this bill.

Digested: 1/29/2022



Senate Committee on Agriculture and Environment

Hawai'i Alliance for Progressive Action (HAPA) Supports: SB2509

Monday, January 31st, 2022 1:00 p.m.

Aloha Chair Gabbard, Vice Chair Nishihara and Members of the Committee,

HAPA supports SB2509 which would repeal the exemption to the general excise tax (GE) for genetically engineered agricultural products.

We believe it is important to repeal this existing exemption because it allows some of the largest corporations in the world to avoid paying state GE tax.

Genetically engineered (GE) crops are all produced by large corporations who already receive federal subsidies¹. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of GE crops.

The exemption for GE crops is further egregious because general excise tax is an important part of our revenue, at a time where we are dealing with unprecedented economic issues presented by the pandemic. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

Tax exemptions should be utilized to encourage regenerative agricultural practices that provide additional environmental benefits and services that improve the productivity of the soil and minimize run-off, and keep money in our local economy.

General excise tax is used for important funding projects that our community desperately needs, like housing and infrastructure.

Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money here helping local families.

¹ Environmental Working Group's Farm Subsidy Database:
<https://farm.ewg.org/progdetail.php?fips=00000&progcode=corn>

Please support SB2509 and don't help large corporations avoid important taxes Hawai'i depends on.

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read "Anne Frederick". The signature is fluid and cursive, with a long horizontal stroke at the end.

Anne Frederick
Executive Director

SB-2509

Submitted on: 1/30/2022 11:44:52 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Jeri Di Pietro	Testifying for Hawai'i SEED	Support	No

Comments:

Please repeal tax breaks from the experimental genetically engineered chemical companies. They no longer employ the volume of local jobs, they are using are water resources and prime agricultural land without giving us benefits like local, nutritious food

We are careying all the burden of pollution, liability and toxicity. There is no benefit to the community. The detriment impacts to our air, soil and waterways have been shown. The EPA has fined these chemical corporations for their unsafe and illegal practices. Their entire business model is not in alignment with the many challenges and efforts to protect cultural practices, access, water flow and endangered species.

These tax breaks were put in place as sugar left, and before most fully understood the harms of transgenic lifeforms. Please put an end to this now.

Mahalo,

Jeri Di Pietro



HAWAII CROP IMPROVEMENT ASSOCIATION

In Opposition to SB2509
Relating to the General Excise Tax

Senate Committee on Agriculture and Environment

Date: Monday, January 31, 2022

Time: 1:00 p.m.

Place: Conference Room 224 & Videoconference

Chair Gabbard, Vice Chair Nishihara, and members of the committee:

Thank you for allowing the Hawaii Crop Improvement Association the opportunity to provide testimony in **opposition** to SB2509, which repeals an exemption to the general excise tax for genetically engineered agricultural products.

Hawaii's seed crop is a vital part of the state's agricultural industry, estimated at \$107 million for the 2020-21 season.¹ Genetic engineering research and development is important for the agricultural industry to continue innovating new technologies and resources for successful harvests. Genetic engineering research and development has helped local farmers and ranchers strengthen crops, such as by overcoming the papaya ringspot virus. Farmers in an Enterprise Zone are eligible to utilize this general excise tax exemption, and they should be able to continue doing so in order to use every available resource to sustain the local agricultural industry.

Mahalo for this opportunity to testify in opposition to SB2509. If you have any questions, please contact me at your convenience.

Sincerely,

Pono Chong
Hawaii Crop Improvement Association

The Hawaii Crop Improvement Association is a Hawaii-based non-profit organization that promotes modern agriculture to help farmers and communities succeed. Through education, collaboration, and advocacy, we work to ensure a safe and sustainable food supply, support responsible farming practices, and build a healthy economy.

¹ United States Department of Agriculture National Agricultural Statistics Service, Pacific Region – Hawaii Seed Crops (May 25, 2021).

SB-2509

Submitted on: 1/30/2022 1:00:29 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Gene Harrington	Testifying for Biotechnology Innovation Organization (BIO)	Oppose	No

Comments:

BIO is the world's largest trade association representing biotechnology companies, academic institutions, state biotechnology centers and related organizations across the United States and in more than 30 other nations. Our key areas of focus are health biotechnology, industrial and environmental biotechnology, and food and agriculture biotechnology. Farmers face a number of financial challenges that negatively impact their financial success. The temporary exemption from the general excise tax provides them with some relief as they work to ensure their viability. We are opposed to SB 2509 which would eliminate that option and add to their cost of doing business. Mahalo.

SB-2509

Submitted on: 1/28/2022 5:46:31 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
John NAYLOR	Individual	Support	No

Comments:

Aloha,

No tax breaks for G E Ag. We'll need the \$\$\$ to clean the environment after all the chemicals and soil erosion !



We Grow 93% of Hawaii Island Agriculture Crops

625,000 acres of land in production

\$194 Million in Revenue

TESTIMONY BEFORE THE HAWAII STATE SENATE

January 30, 2022

TESTIMONY ON SB 2509

Re: Removing the Agriculture Exemption from GET in Enterprise Zones

WE STRONGLY OPPOSE Senate Bill SB 2509

Aloha Chair Gabbard and Committee Members,

We oppose this, Bill; Why?

- **It's billed as "removing" the ag exemption from genetically engineered ag products.** The reality is SB 2509 **REMOVES** all agriculture products from being exempted from GE tax under the enterprise zone project.
 - a. If you want to encourage agriculture production, then STOP removing any benefit to growing food and crops in Hawaii.
 - b. Our local meat processing facilities reside within enterprise zones as well as many other facilities needed to grow food and crops in Hawaii. You're only harming them from any incentive they may have under the enterprise zones.
- If your intent is to go after "genetically engineered agriculture products and crops, then Again you're harming our family farmers. The Hawaii Papaya Industry grows a genetically engineered product for a reason, and you want to remove their ability to use any tax credit? Why when you're asking them to grow more and feed our communities.
- This bill harms farmers and agriculture across Hawaii. Please kill the bill.

The unintended consequence of passing this superficial bill is **harming** Hawaii's **farmers and ranchers** who are being squeezed of their hope and their right to farm and feed Hawaii. We respectfully ask you to lead with science and data.

NO FACTS = NO FARMERS = NO FOOD + No FLOWERS

-- We Feed Hawaii --

SB-2509

Submitted on: 1/28/2022 6:43:40 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Shannon Rudolph	Individual	Support	No

Comments:

Support

SB-2509

Submitted on: 1/28/2022 6:38:18 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Hope Ferguson	Individual	Support	No

Comments:

I support SB2509 to repeal tax breaks for corporations producing genetically engineered crops.

SB-2509

Submitted on: 1/28/2022 8:32:22 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Ted Bohlen	Individual	Support	No

Comments:

Please end this general excise tax break for multinational corporations producing genetically engineered agricultural products!

SB-2509

Submitted on: 1/29/2022 8:04:46 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Valerie Weiss	Individual	Support	No

Comments:

I fully support this bill and strongly agree that genetically engineered food should be subject to the excise tax. These products need to be taxed correctly.

SB-2509

Submitted on: 1/29/2022 9:06:24 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Christopher Dean	Individual	Support	No

Comments:

Genetic modification of plants and animals doesn't increase productivity, it reduces labor costs. It has nothing to do with making the world a better place, only making money for a handful of people. Like selling cigarettes, selling genetically modified seeds, pesticides and herbicides, is simply a way to make farmers beholden and reliant to these chemical companies. Once the farmers become addicted to these products, the viability of the soil becomes so degraded that they can never go back and that's exactly what Bayer and Syngenta want. Like RJ Reynolds and Philip Morris, they don't care if you get cancer, or if they negatively impact the environment, they only care about increasing profit margins. The idea that they are so selfish and greedy that they don't even pay taxes is beyond comprehension. We don't want genetically modified organisms at all in Hawaii. We don't want to be their laboratory, isolated out in the middle of the Pacific Ocean. They say the climate is good for them, but really they're thinking, if our meddling and experimentation should suddenly lead to disaster, at least the damage will be contained to these remote islands. There's only one way we will support an exemption to General Excise Taxes for GMO companies and that is if they do not do any business whatsoever here in the State of Hawaii. Please support this legislation and at least provide a modicum of justice. **GET GMOs OUT OF HAWAII.**

SB-2509

Submitted on: 1/29/2022 9:14:23 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Nanea Lo	Individual	Support	No

Comments:

Hello,

My name is Nanea Lo. I'm a lifelong resident and Kanaka Maoli (Native Hawaiian) or the Hawaiian Kingdom. I'm writing in SUPPORT of SB2509.

SB2509 is important because it would repeal the existing exemption that allows some of the largest corporations in the world to avoid paying state general excise tax.

me ke aloha 'āina,

Nanea Lo

SB-2509

Submitted on: 1/29/2022 10:24:41 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Regina Gregory	Individual	Support	No

Comments:

I agree that genetically engineered products should not be tax exempt, but I think other agricultural businesses should be tax exempt.

SB-2509

Submitted on: 1/29/2022 10:37:17 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
David Hunt	Individual	Support	No

Comments:

Please terminate the unfair tax exemption afforded to GMO producers.

SB-2509

Submitted on: 1/29/2022 12:35:54 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Stephanie Austin	Individual	Support	No

Comments:

Please support this bill! No excuse to exempt those who harm our environment from fair taxation!

SB-2509

Submitted on: 1/29/2022 1:23:51 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Barbara Barry	Individual	Support	No

Comments:

Aloha,

I strongly support SB2509. It's about time that this tax exemption is reversed.

Genetically engineered (GE) crops are all produced by very large, multinational corporations who already receive excessive tax breaks and avoid taxes in many ways. We should not be exempting some of the largest corporations in the world from our affordable general excise tax, especially while they pollute our land and waters with secret experimental field trials plots of GE crops and expose our keiki to pesticide drift.

The exemption for GE crops is further atrocious because general excise tax is an important part of our revenue, at a time where we are dealing with unprecedented economic issues presented by the pandemic. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year. Who made this decision in the 1st place?

The point of tax breaks is to encourage the activities that we want and keep money in our circular economy. Biotech does not achieve this except for small STEM grants and some local school support. Many taxpayers feel this money is tainted and is offered to keep people from objecting to them using these sacred islands as year round experimental growing fields. Hawaii'i pays a huge price for their presence here.

General excise tax is used for important funding projects that our community desperately needs, like housing and infrastructure.

Tax breaks given to large corporations result in money leaving Hawai'i whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money here helping local families.

The GET taxes that would be gathered could go a long way towards caring for our most vulnerable kupuna and families with keiki who cannot afford a place to live anymore.

We need to get our priorities in order here. Take care of our citizens, not the bottom line of extremely profitable corporate agriculture polluters.

PS They are not even growing food for the islands. Enough of the gravy train!

Mahalo,

Ms. Barbara Barry

Ha'iku, Maui

SB-2509

Submitted on: 1/29/2022 1:42:58 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Michal Stover	Individual	Support	No

Comments:

I support SB2509 because I do not want the State to incentivize the production of genetically engineered agricultural products that degrade our environment. The large corporations that produce these products should be paying their fair share of taxes, which they can well afford to do. When these corporations produce genetically engineered agricultural products, their profits leave Hawai'i and do not benefit our people. Tax breaks should be given to small regenerative farmers who benefit Hawai'i and keep money here helping local families. Thank you.

SB-2509

Submitted on: 1/29/2022 2:43:37 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
John Witeck	Individual	Support	No

Comments:

SB2509 is long overdue. It beats me how these huge corporations who produce genetically engineered food receive tax exemptions while other local growers do not. Also, Hawaii loses a good amount of money by giving these tax breaks to these huge corporations who do NOT need any exemptions. They hardly pay any taxes now, federally or locally. Please pass SB2509 and do the people of Hawaii a big favor. Aloha, mahalo for considering my opinion.

John Witeck

SB-2509

Submitted on: 1/29/2022 3:30:54 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
R Momi Ventura	Individual	Support	No

Comments:

Aloha, The exemption for GE crops is further atrocious because general excise tax is an important part of our revenue in Hawai'I. And at a time where we are dealing with unprecedented economic issues presented by the pandemic. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year. We don't need to reward Genetic Engineered Foods. Please Support SB2509 Mahalomai

SB-2509

Submitted on: 1/29/2022 4:20:11 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Robert@bamboomoonvideo.com	Individual	Support	No

Comments:

aloha Senators - mahalo for hearing this Bill 2509 and for accepting my testimony.

I support the bill and I hope you all will too.

While I think food growing ag needs all the financial help it can get I do not feel that GMO products which are largely seed corn and which are developed by the chem companies should get excise break. As a business owner every quarter I must fill out and pay my excise. They should too.

Please support Bill 2509

Sincerely,

Robert A Zelkovsky, DC

46 year Hawai`i & kua`i resident

SB-2509

Submitted on: 1/29/2022 4:45:03 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
B.A. McClintock	Individual	Support	No

Comments:

Corporations that make billions should be paying their fair share. Please support this important bill.

SB-2509

Submitted on: 1/29/2022 7:39:52 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
jeanne wheeler	Individual	Support	No

Comments:

I strongly support this bill & ask that it be passed.... Mahalo, JW

SB-2509

Submitted on: 1/29/2022 8:05:42 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Colehour Bondera	Individual	Support	No

Comments:

Aloha Chair and Committee Members:

Please accept this as full support for this piece of legislation.

As a long-time, and full-time organic farmer of diverse crops, including papayas, avocados and coffee (among many others), it is with all due respect that I see that we should not be striving to benefit farmers who are causing problems for their neighbors.

Subsidies, through tax breaks, of encouraging exceptions for those growing GMO crops means that those of us who are adversely affected by such issues as contamination from such crops on our own (as has been fully documented on Hawaii island with GMO papaya contamination to neighbors and even distant farms through wind and insects and other transport) means that affected farmers have to pay by contamination of their crop which in the case of organic means total crop loss.

Please recognize that this double negative is not conducive to improving agriculture or farming in Hawaii and support this legislation to eliminate a subsidy which has not been helpful to Hawaii. Let's work together to support healthy local agriculture which benefits the farmers and the environment and has long-term positive impact instead.

Sincerely,

Colehour Bondera

KANALANI OHANA FARM

colemel2@gmail.com

SB-2509

Submitted on: 1/29/2022 9:23:38 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
David Dinner	Individual	Support	No

Comments:

Genetically modified crops have brought nothing but poisonous grief to our islands. The harder we make it for them to sustain their operations, the more healthy our food supply will become. Besides, it is unfair for them to have a tax advantage in the first place. There is no reason for excise tax breaks to go to off island corporations.

SB-2509

Submitted on: 1/30/2022 12:37:49 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Erica Yamauchi	Individual	Support	No

Comments:

I'm writing in support of this bill to end tax breaks for GMO companies. The purpose of tax breaks is to encourage the activities that we want and keep money in our local economy.

General excise tax is used for important funding projects that our community urgently needs, such as housing and infrastructure.

Tax breaks given to large corporations result in money leaving Hawai'i; we should be instead giving tax breaks to small farmers to benefit Hawai'i and keep money here with local families.

Erica Yamauchi, Kaimuki/Wilhelmina Rise

SB-2509

Submitted on: 1/30/2022 9:45:03 AM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Nathan Leo Braulick	Individual	Support	No

Comments:

January 30, 2022

Aloha Members of the Senate Committee on Agriculture and Environment:

I am writing in support of SB2509 which would repeal tax breaks for the production of genetically engineered crops, the majority of which are produced by some of the largest and wealthiest corporations in the world. We should not be exempting these corporations from general excise tax, especially while their products and practices degrade our lands and poison our people. Instead, we should be giving tax breaks for small regenerative farmers that truly benefit Hawai'i and keep money here helping local families.

Sincerely,

Nathan Leo Braulick

2333 Kapiolani Blvd.

Honolulu, HI 96816

SB-2509

Submitted on: 1/30/2022 12:16:50 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Jessica Kuzmier	Individual	Support	No

Comments:

I am writing in support of SB2509, which will repeal an exemption to the general excise (GE) tax for genetically engineered (GE) agricultural products.

Genetically engineered (GE) crops are all produced by large corporations who already receive excessive tax breaks and avoid taxes in many ways. We should not be exempting some of the largest corporations in the world from general excise tax, especially while they degrade our lands with experimental field trials and plots of GE crops.

The exemption for GE crops is further atrocious because general excise tax is an important part of our revenue, at a time where we are dealing with unprecedented economic issues presented by the pandemic. If anyone can afford to pay this tax, it is multinational corporations who profit billions of dollars each year.

The point of tax breaks is to encourage the activities that we want and keep money in our circular economy. General excise tax should be used for important funding projects that our community desperately needs, like housing and infrastructure.

Tax breaks given to large corporations result in money leaving Hawai'i, whereas tax breaks for small regenerative farmers benefit Hawai'i and keep money here helping local families.

Please support SB2509, to better help our money stay here in Hawaii so it can help those industries that are investing in a sustainable, local economy, especially those industries which pave a path towards net negative emissions and economic and environmental justice for all.

Mahalo for taking the time to listen to my views.

SB-2509

Submitted on: 1/30/2022 12:50:23 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
Hunter Heavilin	Individual	Support	Yes

Comments:

Aloha Chair Gabbard, Vice Chair Nishihara, and Members of the Committee on Agriculture and Environment,

This long standing and little known exemption functions as a form of subsidy for a very specific form of agricultural output. This specific subsidy does little to furthe the goals of our state towards local food production and consumption and makes the marketplace more uneven for those producers seeking to produce organic goods.

Mahalo for the opportunity to testify,

Hunter Heavilin

SB-2509

Submitted on: 1/30/2022 3:46:52 PM

Testimony for AEN on 1/31/2022 1:00:00 PM

Submitted By	Organization	Testifier Position	Remote Testimony Requested
denise woods	Individual	Support	No

Comments:

Giant corporations do NOT NEED TAX BREAKS. Regular people need them, this is a perfect example of how corporations have so many tax loopholes. Close those loopholes. Hawaii needs all their taxes and more to clean up all the toxic pesticides these genetic engineering companies spray on our lands. Please pass this bill.